**2024 SECA REIMBURSEMENT**

The primary institution will reimburse the priest the given amounts below for reimbursement of SECA (Self Employment Compensation Act) after he has filed his taxes for the previous year upon written submission of the calculation to derive the following amounts:

 15.3% on 2024 Room & Board

 7.65% on 2024 W-2 salary (including stipends)

**Determining the value of “room and board:”**

Priests receiving room in a parish-provided rectory are asked to seek the advice of a local realtor as to the fair market value of the rental of a comparable house or apartment (including utilities). For example: 2 bedrooms, living room, kitchen, bathroom, approximately 850 square feet, depending on the particular features of the rectory. This analysis should only include the value of the “clergy housing” portion of the rectory, not any parish office space. The value of board should be reflective of the monies allocated to the priest for food by the parish.

If there are questions about determining the value of room and board, please reach out to the Office of Clergy, Religious, and PLCs.

**Retired Priests** *(approved by Council of Priests 11/25/03)*

* In year of retirement: eligible for SECA reimbursement from their last place of employment for partial year’s work.
* If retired and in full time assignment in parish: eligible for SECA reimbursement from parish.
* No SECA reimbursement as follows:
	+ Pension income
	+ ADLF Deferred income
	+ Miscellaneous income

***Priests are to submit their reimbursement of SECA on or before June 1, 2025 for the 2024 tax year.***

***All SECA Reimbursements are paid through Central Payroll and billed appropriately. Requests should be sent to*** ***centralpayroll@archindy.org******.***